

**STARBUCK SCHOOL DISTRICT No. 35**  
**Columbia County, Washington**  
**September 1, 1992 Through August 31, 1994**

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**Schedule Of Findings**

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1. Internal Controls Over Staff Mix Should Be Improved

During the course of our audit we found that the district's system of internal control over the staff mix reporting process and the system of internal control over placement on the certified salary schedule had the following weakness:

- There was no system to reverify information entered into the staff mix and certified salary schedule data base.

An internal control system consists of the plan of organization, methods, and procedures adopted by management to ensure that resource use is consistent with laws, regulations, and policies; that resources are safeguarded against waste, loss, and misuse; and that reliable data are obtained, maintained, and fairly disclosed in reports.

Reporting this incorrect data occurred due to input error; the result looked reasonable. The error remained in the data base because years of experience are automatically updated for ensuing periods.

The weakness resulted in one teacher's years of experience being overstated by one year. The weakness impacted total apportionment received from the state of Washington. The Office of Superintendent of Public Instruction (SPI) will calculate the amount of apportionment recovery from the district. The weakness also impacted placement on the salary schedule which resulted in a fiscal 1993 overpayment to the teacher of \$1,200 and a fiscal 1994 overpayment to the teacher of \$1,206.

We recommend the district correct the staff mix and salary schedule placement and develop a method to reverify system data. We further recommend the district work with SPI to settle apportionment differences arising from this correction. We also recommend the district recover overpayments from the teacher.